CERTIFICATE OF SERVICE

I, Theodore J. Tacconelli, certify that I am not less than 18 years of age, and that service of this Stipulation and Order was made on November 11, 2004, upon the following parties in the manner indicated:

BY HAND DELIVERY

Brett D. Fallon, Esq. Douglas N. Candeub, Esq. Morris, James, Hitchens & Williams LLP 222 Delaware Avenue, 10th Floor Wilmington, DE 19801

BY FIRST CLASS MAIL

Michael P. Carroll, Esq. Michael S. Flynn, Esq. Suong T. Nguyen, Esq. Davis Polk & Wardwell 450 Lexington Avenue New York, NY 10017

Under penalty of perjury, I declare that the foregoing is true and correct.

/s/ Theodore J. Tacconelli
THEODORE J. TACCONELLI, ESQ.

TJT/ald

F:\Andrea\TJT\L&H Litigation Trust\Adversaries\KPMG2\CertofServ111104.wpd